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AM-401-1-1

m ***Establishing, Increasing, Decreasing,
or Replenishing Petty Cash Funds***

<u>Section 1</u>	Establishing, Increasing or Decreasing the Amount of Petty Cash Funds
RESPONSIBILITY	ACTION
Agency	<p>1. Submit a MEMO (28-1418-5007) to the Director of Finance requesting the establishment of, or change in amount of, a petty cash fund. Include the following information in the request:</p> <ul style="list-style-type: none">• Amount requested.• Justification.• Name and location of disbursing officer (employee responsible for the fund).• Anticipated frequency of reimbursement.
Director of Finance	<p>2. Evaluate request:</p> <ul style="list-style-type: none">• <u>If disapproved</u>, note decision and reason on request and return to agency. Procedure ends here.• <u>If approved</u>, note decision on request and forward to Bureau of Accounting and Payroll Services.
Bureau of Accounting & Payroll Services	<p>3. Upon receipt of approved request, create account, or note change in amount of petty cash fund. Retain approved request in files.</p>
Agency	<p>4. Upon receipt of approval, submit an EA (Expenditure Authorization) to Bureau of Accounting and Payroll Services for the approved amount. Retain copy of approved request in files.</p>
Bureau of Accounting and Payroll Services	<p>5. Upon receipt of DIRECT PAYMENT ORDER:</p> <ul style="list-style-type: none">• <u>For requests establishing a petty cash fund</u>, verify approval

a

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	and obtain account number. Forward check to agency. <ul style="list-style-type: none">• <u>For requests changing the amount of an established petty cash fund</u>, verify approval, note change in amount, and forward check to agency.
<u>Section 2</u>	Establishing a Petty Cash Fund Checking Account
RESPONSIBILITY	ACTION
Agency	1. Submit a MEMO to the Director of Finance requesting the establishment of a petty cash fund checking account. Include the following information in the request: <ul style="list-style-type: none">• Proposed depository.• Amount requested to establish account.• Source of funds used to establish account.• Names and locations of persons authorized to sign checks.<ul style="list-style-type: none">• Signatures of persons authorized to sign checks.• Whether signatures will be manual or facsimile. If facsimile, explain how signature plate or device will be safeguarded.
Director of Finance	2. Evaluate request: <ul style="list-style-type: none">• <u>If disapproved</u>, note decision and reason on request and return to agency. Procedure ends here.• <u>If approved</u>, note decision on request and forward to Board of Estimates.
Board of Estimates	3. Approve or disapprove request: <ul style="list-style-type: none">• <u>If disapproved</u>, note disapproval on request. Return to Director of Finance for subsequent transmittal to requesting

a

AM-401-1-1

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	agency. Procedure ends here. <ul style="list-style-type: none">• <u>If approved</u>, note approval on request. Return to Director of Finance.
Director of Finance	4. Forward approved request to Bureau of Accounting and Payroll Services. Send copy of approved request to agency.
Agency	5. Upon receipt of approval, submit an EA (Expenditure Authorization) [AM-303-1-1] to Bureau of Accounting and Payroll Services for the approved amount. Retain copy of approved request in files.
Bureau of Accounting and Payroll Services	6. Upon receipt of the EA (Expenditure Authorization) and approved request, initiate action to create an account. Forward check to agency.
<u>Section 3</u>	Replenishing Petty Cash Funds The Approved EA (Expenditure Authorization) must be received by the Bureau of Accounting and Payroll Services at least 5 working days prior to the date that agency reimbursement is needed.
RESPONSIBILITY	ACTION
Agency	1. Complete an EA (Expenditure Authorization) for an amount equal to the total of all Petty Cash Vouchers (28-1418-5094). 2. Attach all Petty Cash Vouchers and receipts to the EA (Expenditure Authorization). 3. Submit Direct Payment Order and attachments to the Bureau of Accounting and Payroll Services. <i>Note: If petty cash funds are missing, notify police and obtain 2 copies of police report. Attach 1 copy of police report to Director</i>

a

AM-401-1-1

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	<p><i>Payment Order and submit to Bureau of Accounting and Payroll Services. Retain one copy for agency files.</i></p>
<p>Bureau of Accounting and Payroll Services</p>	<p>4. Upon receipt of the EA (Expenditure Authorization), Petty Cash Vouchers, receipts and police report (if applicable), review documents for accuracy and completeness.</p> <ul style="list-style-type: none">• If petty cash fund is being properly used, forward check to agency.• If petty cash fund is being misused, notify agency head, Director of Finance, and City Auditor of the misuse. If necessary, withhold entire check for replenishment of fund until corrective action has been taken or forward check for reimbursement of properly supported items only.